

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH, KARACHI**

C. P. No. D - 6103 of 2026

| Date | Order with signature of Judge |
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1. For hearing of CMA No. 24178 of 2026.
2. For hearing of main case.

**28-09-2026**

Mr. Amjad Hayat, Advocate for the Petitioner.  
Ms. Mehreen Ibrahim, D.A.G.

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Learned counsel for the Petitioner submits that Appeal preferred by him against the Assessment Order dated 17.09.2026 made in respect of GD No. KPAF-HC-15841 dated 07.09.2026 is pending before the Collector (Appeals) at Karachi. He prays for an Order that the undisputed quantum of duties and taxes may be deposited with the Collectorate/Department and the disputed amount of the duties and taxes be secured before the Nazir of this Court, by way of Pay Order(s)/Bank Guarantee, in respect of the consignment(s) covered by this Petition.

Mr. Sardar Zafar Hussain, Advocate files Vakalatnama on behalf of the Respondent No.2, while acknowledging that there is no issue as to importability. As such, we are inclined to allow the same, since the consignment is incurring the risk of diminution and storage charges at the Port and there is no issue to the importability of the goods. Under such circumstances, it is ordered that the disputed quantum of the duties and taxes are directed to be deposited with the Nazir of this Court. Once the amount is secured as noted above, the Nazir shall issue the appropriate certificate(s). If the amount is secured by way of Pay Order(s), the Nazir shall invest the amount in profit bearing instrument, as per the Rules. The Nazir's fee is settled at Rs.10,000/- per certificate. Upon deposit of

the undisputed quantum of duties and taxes with the  
Collectorate/Department and presentation of the certificate(s)  
issued by the Nazir, the concerned Collectorate/Department shall  
release the consignment forthwith. The fate of the amount secured  
supra shall be subject to the outcome of the Appeal pending before  
the Collector (Appeals) Karachi. This Petition, alongwith pending  
Application, stands disposed of in the foregoing terms.

**JUDGE**

**JUDGE**

*\*PS/SADAM*